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Golf as a recreation

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from the great pleasure of again seeing her, it is of interest to note the English accents, ways, and expressions which she has so very decidedly acquired during her stay in England. The youngest of her little boys, who is now six years old, is a typical young Englishman, and a finer specimen of a real boy it would be hard to find. My son-in-law is expecting to come over to the States a little later in the summer, partly for business purposes. He expects to bring with him the other little grandson and later to take them all back to the old country again."

Mr. McEwen plans to motor with his family to Stamford, Connecticut, to visit his parents and other relatives. He expects to stop at Watkins Glen en route.

Mr. Case is planning to go motoring through the Adirondack Mountains.

Mr. Gallagher is planning with some other fellows to take his boat up the Saguenay River.

Mr. Kelly expects to obtain employment at one of the summer hotels in the Thousand Islands or the Adirondacks, and will enter St. Lawrence University in September.

Miss Mabel Lyttle has planned a number of short motor trips for her vacation.

The offices at Buffalo, Detroit, Newark, Philadelphia, Saint Louis, San Francisco, and Tulsa apparently are too busy for vacations, as no word relative thereto has been received from such offices.

Golf as a Recreation

A MERE glance at the vacation plans of the organization shows that the keynote is golf. Probably the most exaggerated case of golf enthusiasm is found in an item which announced that the vacation of the person in question would be spent on the "Golf" Coast. Lest this be misunderstood, or the knowing reader be led into attempting to relate the information to the person involved, it should be made clear that it was a typographical error. "Gulf" Coast was intended.

Without any reflection on those who find their chief pleasure in swimming, tennis, motoring, or traveling to and from Europe on ships of foreign nations, it may be said that golf is the greatest recreative agency yet devised. The preference for golf on the part of so many members of an organization augurs well for the future.

Representations sometimes have been made that swimming is the greatest form of exercise known. It may be. But there is something more to recreation than exercise. Any fish can swim. The facetiously inclined, using the vernacular of

the day, may say that some "fish" try to play golf.

With tennis there is the exercise, plus an occasional thrill. But tennis smacks of sameness; one shot after another which is good or bad; the ball is in or out, and the longest volley soon comes to an end, only to have the process begun again.

Motoring is educational. It teaches geography. It develops a love of nature, except one seeks the sensation of being whizzed through space with a swiftness which precludes a sight of the surrounding and ever-changing panorama. But motoring lacks exercise unless one is beset with the vicissitudes of tire and motor trouble, which scarcely can be said to afford recreation.

Golf is the acme of idealism in the field of recreation. It affords exercise, both physical and mental, variety of scene and of action, exhilaration of body and mind, companionship, and a stimulus to health.

An hour in the bright sunshine is equivalent to one minute of violet ray treatment; is much more enjoyable and much less

expensive. Three hours in the bright sunshine at golf, therefore, should store up more energy than is destroyed by the swinging of clubs and tramping over hill and dale, with the net result of renewed vitality.

Golf is rapidly becoming the great American game. It is a fine thing for a nation. By the same token it should be a fine thing for an organization, the regular occupation of which is of necessity sedentary. The proposer of slogans might well suggest for our organization—"More and better golf."

European News

COLONEL CARTER, who returned from London June 12, reports that the outlook in Germany is very encouraging. Under the Dawes plan Germany is rapidly becoming rehabilitated and the country is beginning to show signs of prospering.

Our Berlin office has been busy constantly since shortly after it was opened. Mr. Kracke, with a staff of several men, has engagements in hand which will require several months to execute. Prospective engagements give hopes for a continuation of the present satisfactory situation.

Effective June 1, the London office will be regarded as the principal office with respect to the conduct of the practice in Europe, the staff of that office constituting the source of supply for Paris and Berlin.

Mr. Kracke will remain in Berlin as resident partner until the organization of that office and correlation with other European and American offices have been satisfactorily completed.

Mr. Lovibond will return to London and will be stationed there as manager, although serving also as manager of the offices at Paris and Berlin.

Mr. Holding, under the new arrangement, has been made available for service

on the Continent, particularly in Germany, where his familiarity with customs and conditions and knowledge of the language will make him exceedingly valuable.

News Items

Mr. O'Connell has been appointed an advisory director of the Better Business Bureau of Saint Louis.

We have pleasure in announcing that Mr. P. R. Everett, of our New York Thirty-ninth Street office, has been appointed a manager of that office as of June 1.

Mr. G. M. Hill, of our New Orleans office, made an address on May 11 before the second year accounting classes of Tulane University, on the subject of "Federal Taxes"; and on May 14, before the Louisiana Society of Certified Public Accountants, on the subject of "No Par Value Stock."

We regret to announce that Mr. Frank Flynn, of our New York Thirty-ninth Street office, has resigned to accept a position with the Pacific Commercial Company.

Mr. E. L. Noetzel, of our New York Thirty-ninth Street office, is to be congratulated on his recent attainment of the New York C. P. A. certificate.

Mr. L. G. Hornikel, of our Cincinnati office, has resigned to accept a position with the Cincinnati Symphony Orchestra Association.